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Newsletter of the United Church of Christ

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Employee Tax Status Advised

For income tax purposes, clergy should consider themselves employees and file a Form 941, two UCC tax references recommend. The Stewardship Council's *Minister's Guide for 1988 Income Tax* and Pension Boards' video *Line by Line* note the Internal Revenue Service generally does not regard clergy as self-employed. Tax status has been a hot topic on the "Clergy and Taxes" conference on Ecunet, a religious computer network of which UCChristNet is a part. According to PB tax consultant Frank Sommerville, one reason for confusion is that ministers are considered self-employed for Social Security purposes.

Another problem is unreimbursed business expenses and the formula used to determine how much is deductible. In 1988 Federal forms, all such expenses are added together, but a 1988 tax court ruling said not all expenses are deductible. How much is determined by the so-called "Dalan Rule," which discounts a certain percentage related to the portion of income designated as a housing allowance. Both book and video illustrate how to apply the rule, but *Minister's Guide* says a strong argument can be made against using it, because the latest *IRS Audit Manual* doesn't even discuss it. Mr. Sommerville thinks the IRS will apply the rule and advocates its use. Both advise pastors to discuss the issue with their tax consultant.

The *Line by Line* VHS is \$30 from Office of Communication, UCC, 105 Madison Ave., New York, NY 10016, 212-683-5656. *Minister's Guide* was sent to every pastor. If you did not get it, call 800-325-7061 (314-621-1330 in Missouri and Alaska).

UCC Ponders Ecumenism

Synod to Get Ecumenical Text

The UCC's General Synod and the General Assembly of the Christian Church (Disciples of Christ) this summer could become the last of nine church bodies to accept a theological consensus that was 28 years in the making.

"Churches in Covenant Communion" as approval from seven of the nine member bodies of the Consultation on Church Union. The text is the proposed basis of a "covenanting" process, designed to let churches show "visible unity" without formal mergers.

Visible unity involves a commitment to share communion; recognize the validity of each other's members, ministries and churches; and do joint mission work.

Delegates to COCU's 1984 general conference voted to ask members to say if the text is a "sufficient theological basis" for covenants toward visible unity.

Apr. 9 is "COCU Sunday." For information about bulletin inserts, contact COCU, 151 Wall St., Princeton, NJ 08540, 609-921-7866.

UCC-Disciples on Agenda

With an eye to their wider ecumenical commitments, the UCC's General Synod and the Disciples' General Assembly this summer will consider a resolution that would declare the two denominations to be in "full communion."

The resolution would call each church "a 'true church,' an authentic, faithful part of the one, universal body of Christ." It would not signify a merger, but rather would draw the two together around five elements: a common confession of Christ, mutual recognition of members, common celebration of communion, mutual recognition of ordained ministers and common commitment to mission.

The resolution would place the two churches' relationship in a wider ecumenical context, calling special attention to unity texts of the World Council of Churches and COCU.

For materials on "Ecumenical Partnership Sunday," May 1, contact Christian Board of Publication, Box 179, St. Louis, MO 63166, 314-371-6900.



A Protestant chaplain conducts Easter sunrise service for sailors aboard a Navy ship in the high seas. See page 4 story on what Easter means to those far from home or ill. (Photo by Religious News Service)

Panel Sets UCC Officer Interviews

In a UCC first, the General Synod 17 Nominating Committee has announced people it will interview for major offices -- six for president, three for treasurer.

The 18-member panel was to interview the candidates, and decide which to nominate, at a Feb. 16-19 meeting (Apr. *KYP* will have results). The committee may nominate one or more people per job; Synod delegates also may nominate.

To be interviewed for president are W. STERLING CARY, 61, conference minister, Illinois, from 1975; YVONNE V. DELK, 49, executive director, Office for Church in Society, New York City, from 1981; ROBERT G. KEMPER, 53, senior minister, First Congregational UCC, Western Springs, IL, from 1973; PAUL H. SHERRY, 55, executive director, Community Renewal Society, Chicago, from 1983; OTTO E. SOMMER, 58, conference minister, Maine, from 1975, and FREDERICK R. TROST, 53, conference minister, Wisconsin, from 1981.

Treasurer interviewees are RONALD M. HAMELBERG, Barrington, IL, and GEORGE W. (BILL) MYERS, JR. and DORIS R. POWELL, Berkeley, CA.

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Seeking a 'Fair Share'

By Jaclyn Hoy

Sally asks her brother Charlie Brown to help her write a letter to Santa Claus. He agrees and settles down with pencil and paper, as Sally dictates: "...I have been especially good this year, so I have a long list. Please note the size and color of each item....If it makes it easier for you, just send money."

Already disillusioned with the commercialism of Christmas, Charlie Brown throws up his hands and says, "Oh! Even my baby sister!" Sally is puzzled and says, "All I want is what I have coming to me. All I want is my fair share."

What is sad about this scene in *Peanuts* is how true it is, not only of children but of adults as well. As youngsters, we tend to cry, "That's not fair!" at the first sign of injustice, and our parents or guardians may or may not try to assuage our sense of injustice. Those who are quick on the uptake may fire back, "You're right—it's not fair. Lots of things in life aren't fair."

Yet there are still many of us as adults who tend to be very concerned with our "fair share," even those of us in the church. Whether it's our commitment of money or time or ability, many of us tend to watch out for our "fair share," and we prefer not to give more than our "fair share." And, of course, we want to get just as good as the next person. The real question, however, is, what is a "fair share"? Who decides who gets a

"fair share"?

Most of our churches will soon be taking the One Great Hour of Sharing offering. As I have sat here thinking about "fair shares," it occurs to me now to ask: Only one great hour of sharing? Is that a "fair share"?

Last fall, a discussion group in my church decided they wanted to spend some time talking about the Prayer of Our Savior and how it applied to social action. They spent three sessions working on it, and the points taken by different members of the group were widely varied. But when we got to the petition, "Give us this day our daily bread," the group reached consensus rapidly. They all realized that we cannot say that prayer for ourselves if we don't say it for all people everywhere. And if we pray thus, we cannot in good faith avoid making some effort ourselves to fulfill that prayer for others. If we seek a "fair share" for ourselves, can we avoid seeking a "fair share" for others? And can we say that another person's "fair share" should be smaller than ours?

A "fair share." Who should get a "fair share," and who decides? How much sharing does it take before everyone has a "fair share," or at least as fair a share as possible? Jack Lorr don said, "A bone to the dog is not charity. Charity is the bone shared with the dog, when you are just as hungry as the dog." I guess that's a *fair share*. If we can only have one great hour of sharing, let's make it a truly great one.

Jaclyn Hoy is pastor of First Congregational UCC in Scribner, NE.

Priorities Report

Youth/Young Adult Ministries

To "nurture caring about others," suburban youths from CHRIST CONGREGATIONAL CHURCH, Silver Spring, MD, left the church on Friday evening last year and spent all night in Washington, DC. They worshiped at a shelter for homeless men, spoke to people keeping vigil at the Vietnam Veterans' Memorial, toured a red light district by car with a former police officer as their guide and visited police offices.

The Homeless Poor

THE CONGREGATIONAL CHURCH OF GOFFSTOWN, NH gave jobs around the church to a mother and her two adolescents who were living in their car. The earnings helped the family get an apartment, which church members helped to furnish. The church has continued to assist with rent while they find other jobs.

Spiritual Renewal

PILGRIM CHURCH, UCC, in the Dorchester section of Boston, not only provides food, shelter and clothing to inner-city people but also offers spiritual counseling and has a service of healing as part of its regular Sunday worship. Counseling is sometimes done by phone and the service includes prayers for healing of those not present.

Justice and Peace



For a fifth year, VINE CONGREGATIONAL CHURCH, UCC, Lincoln, NE, is hosting a weekly forum series on a country or area of the world. Opener of the 1989 series on China, Jan. 8, drew 140 people; in 1988, audiences averaged 130 at 12 forums on the U.S.S.R. Speakers include area university scholars (such as Bruce Baker and Louis DeGrazia, also a pastor at Vine, above) and overseas visitors.

(Photo by Dan Williams)

OPPOSING VIEW

Responding to a Jan. KYP article on headquarters responses by two UCC national bodies, MARCUS J. MECKSTROTH, campus liaison to Penn State University, State College, offers this "affirming view":

"Our church struggles with issues of identity, covenantal relationships and local autonomy....A case in point is the national headquarters relocation. No matter where we settle, it seems instrumentalities and agencies will do their own thing (the sanctity of local autonomy) and not contribute convincingly to the larger good of the whole church. Perhaps if we left the 'seats of power' (New York City and Washington), we might again rediscover real power. For the power we seek and need is from a greater source, and real effectiveness is not based on location but on a spiritual dynamic which will excite a people to mission and purpose."

Rooks Urges HUD Alliance on Homeless

The church's concern about homelessness was the focus of a letter UC Board for Homeland Ministries executive vice president Charles Shelby Rooks sent to Jack F. Kemp following his nomination to be U.S. Secretary of Housing and Urban Development. Encouraged by Mr. Kemp's statements on the issue after the announcement, Dr. Rooks offered to help create a new coalition of government, private and religious leaders to address homelessness cooperatively.

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Churches Outdo Others in Local Giving

Religious congregations give more money to social welfare programs that benefit local communities than do foundations and business corporations, says a recent report by a group of philanthropic organizations. The Independent Sector, a nonprofit corporation of 650 philanthropic and volunteer agencies, based the report on a special survey by the Gallup Organization. From May 1987 to March 1988, Gallup interviewed representatives of 4,205 congregations in more than 100 religious bodies by phone. After that, more-detailed questionnaires were answered by 1,353 congregations.

The study found that, in 1986, congregations gave \$8.4 billion in direct grants to other organizations. That exceeded the total giving of foundations (\$5.9 billion) and business corporations (\$4.5 billion).

George W. Otto, executive director of the UCC Stewardship Council, notes that the study did not take into account grants and loans from national church bodies that support local projects. For example, in 1986, UC Board for Homeland Ministries alone gave more than \$570,000 in grants for specific local community projects. Our Church's Wider Mission basic support, which funds conference as well as national and global outreach, helped make these grants possible, Mr. Otto says.

UCC Bodies to Join Women's March

Several UCC national bodies urge members to come to a women's rights demonstration on Apr. 9 in Washington, DC.

The "March for Women's Equality/ Women's Lives" was called by the National Organization for Women to show support for women's "right to safe and legal birth control and abortion" and to revive the Equal Rights Amendment campaign.

UCC march co-sponsors are the Coordinating Center for Women in Church and Society, Office for Church in Society and UC Board for Homeland Ministries.

UCC marchers will meet at the Sylvan Theatre near the Washington Monument for an interfaith worship service prior to the march from 9-11 A.M. Visits to legislators are planned for Apr. 10. UCC organizers ask local churches unable to attend to sign petitions and hold prayer vigils in support of the goals of the action.

Contact Marilyn Breitling, CCW, 1400 N. 7 St., St. Louis, MO 63106, 314-621-1113, or Faith Evans, OCIS, 110 Maryland Ave., NE, Washington, DC 20002, 202-543-1517.

PERSONNEL CHANGES

As of Apr. 1, PAUL PETERS, minister of the Ohio Conference's Central Southeast Association, will be UC Board for Homeland Ministries secretary for local churches in community mission.

PATRICIA MILLER, Coordinating Center for Women in Church and Society associate for communication and resource development, left CCW to become assistant to the Ohio Conference minister. MARY MILLER BRUEGGEMANN is CCW's interim associate for communication, advocacy and leadership development, and KAREN ROLLER, interim editor of *Common Lot*. Contact Ms. Brueggemann at 300 Missionary Cir., Marietta, GA 30030, 404-373-6980, and Ms. Roller at 2068 Thistlewood Dr., Worthington, OH 43235, 614-792-5133.

DAVID SMOCK, executive associate of the UCC president, leaves in Mar. to become executive director of International Voluntary Services in Washington, DC. In Jan., LOIS PEBLER, secretary for educational leadership training, left CBHM to become a social worker with the Holley Childcare and Development Center, Hackensack, NJ, and STEPHEN FERNER, Homeland Board secretary for church development, resigned to be-

come senior minister of Central Congregational Church, Atlanta, GA.

UC Board for World Ministries' BERTRICE Wood recently married and now uses the last name of OSUNSANMI-WOOD. Office for Church Life and Leadership associate DOROTHY LESTER's new address is P.O. Box 684, Brookings, SD 57006, 605-692-6240.

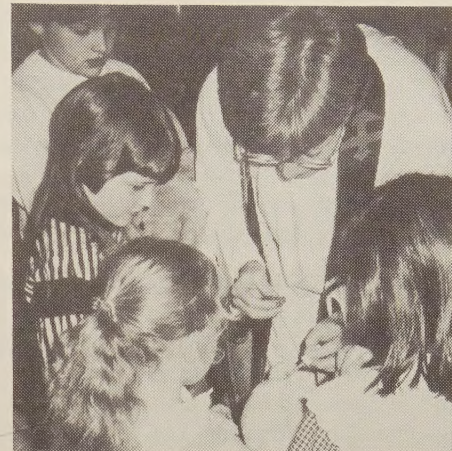
UPCOMING EVENTS

"Act Justly/Seek Peace" is the theme for *Central America Week, Mar. 24-Apr. 2*. Contact the Interreligious Task Force on Central America, 475 Riverside Dr., New York, NY 10115, 212-870-3383.

The *American Association of Pastoral Counselors* will meet Apr. 6-9, with workshops Apr. 5, at Sheraton St. Louis Hotel, MO. Registration is \$145 for members/\$160 for others before Mar. 11; \$160 for members/\$175 for others thereafter. Contact AAPC, 9508A Lee Highway, Fairfax, VA 22031, 703-385-6967.

Baptism, eucharist and ministry will be the focus of the *National Workshop on Christian Unity, Apr. 17-20* in Indianapolis. Registration is \$75. Contact Indiana Council of Churches, 110 W. 42 St., Indianapolis 46208, 317-923-3674.

UC Scene



Each year, the children of First Congregational Church, UCC, North Adams, MA, bring their teddy bears, dolls, blankets and other "most cherished friends" to the worship service for the annual "Blessing of the Bears." Pastor Elizabeth Wheeler blesses and sprinkles each "favorite thing" with liquid glitter while the organist plays a children's song.

(Photo by Judy Cummings)

Jewish-Christian Panel to Hold Open Hearings

Beginning this spring, the UCC panel on Jewish-Christian relations will hold open regional hearings to discuss the 1987 General Synod resolution on the UCC's relationship with the Jewish community.

The 17-member panel--which includes Arab-Christian and Jewish as well as UCC leaders--will meet May 26-27 in Columbus, OH; Sept. 21-22 in Boston, MA, and Dec. 13-14 in San Francisco, CA.

The first day, area UCC members are invited to come and ask questions about the Synod resolution. The second day will focus on papers on issues like Torah and scriptures (Columbus), land, covenant and supersession (Boston) and mission and christology (San Francisco).

For details, contact Jay Lintner, Office for Church in Society, UCC, 110 Maryland Ave., NE, Washington, DC 20002, 202-543-1517.

RECOMMENDED

Who Speaks for the Children? is a 72-page booklet containing the speeches, research, stories and plan of action of participants in ecumenical regional hearings and a national consultation on children in poverty spearheaded by the UCC's Office for Church in Society. \$4 plus \$1.50 postage for the booklet; \$35 plus \$2.50 postage for the booklet, a poster and a 28-minute VHS video. Contact OCIS, UCC, 105 Madison Ave., New York, NY 10016, 212-683-5656.

News Briefs

World Board Missionary Salaries Change

Starting in 1989, all UC Board for World Ministries missionaries are being paid on an individual basis. Previously, couples were paid on the basis of family size, that is, base salary was increased with the addition of a spouse and children. Now, each person is paid an individual salary on the basis of their full-time involvement in mission, with single parents receiving additional compensation. The new system "recognizes the service in mission" of both husband and wife when each has an appointment, says Scott S. Libbey, the World Board's executive vice president.

'Faith Works' Resource Packet Ready

Seven new worship aid booklets on the theme "Faith Works" are now available from the Office for Church Life and Leadership. Included for the first time in OCLL's annual *Church Life Resources* packet are a collection of just peace prayers, collects and litanies and music and background of six well-known hymns. \$7 plus postage and handling from 800-325-7061 (314-621-1330 for Alaska and Missouri residents).

Probe on Illegal Ads in TV Asked

The UCC Office of Communication and Action for Children's Television have asked the Federal Communications Commission to investigate what they charge is flagrant abuse of rules governing product tie-ins on TV. Broadcasters are prohibited from accepting such plugs unless they are identified on the air. Triggering the request was a deal between CBS and Coca-Cola in which the network agreed to show a Coke machine in its "TV 101" series if the bottler advertised heavily during the program. There was no on-air disclaimer. The groups warn that a blurring of the line between editorial and advertising could result in "sponsors dictating program content."

U.S. Bases Still Viewed as Problem for the Philippines

The Philippines would be safer and economically stronger if American-operated Clark and Subic Bay military bases were vacated, argues Lolita Lacson, a staff member of UC Board for World Ministries East Asia office. Writing in the *Global Advocates Bulletin*, Ms. Lacson claims that removal of the bases would reduce the threat of attack on the Philippines in a "Big Power" confrontation while turning the bases over to private development could provide jobs for half a million Filipinos, seven times the number now employed there. The 1987 General Synod adopted a resolution backing the UCC in the Philippines in opposing continued presence of the bases.

UCC Lesbian/Gay Group Sets Up Seminary 'Buddy' System

UC Coalition for Lesbian/Gay Concerns has set up a support system for UCC lesbian and gay seminarians. Students wanting help will be assigned a "buddy"--a pastor, chaplain or seminary professor in the area--who can act as listener and adviser. Coordinators are Jeanette Oxford, 4938 A Potomac, St. Louis, MO 63139, 314-353-7037, and Craig Hoffman, 215 Herrick Rd., Newton Centre, MA 02159, 617-527-8747.



Mar. 3 marks "World Day of Prayer," with a theme this year of "Jesus, Teach Us to Pray." Sponsored by Church Women United, the day is observed in 170 countries where Christians pray for each other and for world peace. Emphases for 1989 are the people of Burma and the challenge to respond to those in need.

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Easter Brings Hope To Those in Pain

While Easter is a joyous time in the church year, people who are isolated or dying may find it hard to celebrate. Here's what some chaplains say bring hope at Easter to persons in pain:

SOL CODILLO, head chaplain, Federal Correctional Institution-Tuna-Anthony, NM-TX: "The inmates are cut off from the outside world. Easter is a sign that Jesus, who also was isolated during his lifetime, cares for them. Even at Easter, visits from volunteers help make resurrection a present reality."

JAMES MCKINNEY, command chaplain, U.S. Army, Combined Arms Center, Fort Leavenworth, KS: "For soldiers, in the midst of the carnage of combat and away from home, the image of the crucified Christ mirrors life in the battlefield. The celebration of Easter gives them hope peace will come and they will be reunited with their loved ones."

NANCY ADAMS, staff chaplain, Luke's Hospital, Bethlehem, PA: "People with AIDS often find as much meaning in Good Friday as Easter Sunday. Knowing Jesus died on the cross helps them cope with illness, rejection and dying. Those who stand with them on Good Friday help them find hope in Easter."

CORRECTION

Zip code to apply to be Minnesota Conference minister is 56032, not 56302, listed in Feb. *KYP* "Job Opportunities."

SEND NEWS stories, PHOTOS and OPINIONS POSING VIEWS of 100 words or less. Stand taken in a particular article to *KYP*, Office of Communication, UCC, 100 Madison Avenue, New York, NY 10016.

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